



കേരള ഗസറ്റ്

KERALA GAZETTE

അസാധാരണം

EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്

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Thiruvananthapuram,
Saturday

2024 സെപ്റ്റംബർ 28
28th September 2024

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12th Kanni 1200

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No.

3064

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.123/2024/TD.

Dated, Thiruvananthapuram, 27th September, 2024

11th Kanni, 1200.

S. R. O. No. 869/2024

In exercise of the powers conferred by sub-section (1) of section 52 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments in the notification issued under



G.O.(P) No.206/2018/TAXES, dated 22nd December, 2018 and published as S.R.O. No. 926/2018 in the Kerala Gazette Extraordinary No. 3242 dated 22nd December, 2018, namely:-

AMENDMENT

In the said notification, for the words “half per cent”, the figure, symbol and words “0.25 per cent.” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 10th day of July, 2024.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On recommendations of the Goods and Services Tax Council, the Government have decided to reduce the rate of Tax Collection at Source (TCS) to be collected by every electronic commerce operator for intra-state taxable supplies.

The notification is intended to achieve the above object.

